Proposals for some alteration in the present Method of Assessing & Proportioning the Publick Taxes: Humbly offered to the Gentlemen that may be of ye Committee of ye Honourable House of Representatives for ye Dooming of ye Towns to ye next Province Tax, or that may be appointed to Draught a Bill for ye same, for their Consideration.

It hath been ye Practice of ye General Court of this Province, once in about 7, 8 or 9 Years to take an Account of ye Number of Ratable Polls, & of ye Ratable Estate in ye Province; in order to Doom each Town to its just Proportion of ye Taxes; as also that each particular Person may bear his due Proportion thereof, according to his Estate & Ability.

The Taxes have always (of late times) been laid partly upon ye Polls & partly upon ye Estates: though what part of ye whole Tax has been laid upon ye Polls I am not certain; but I think since ye last Valuation taken in ye Year 1715 they have paid about Four Sevenths of the Tax.

Now it has been ye Practice of ye Court (in their Tax Bill) to Require ye Assessors of each Town to Assess each Ratable Poll at a certain Sum of Money mentioned in ye Act; and ye Remainder of ye Sum of ye Towns Portion of ye Tax, is to be raised on ye Estates, Real & Personal, Faculty &c. within ye Town: The Real Estates to be Rated according to their Six Years Profit or Income, & Personal Estate as set by ye Court; at one Penny upon ye Pound; and ye same to be Multiplied or abated, to make up ye Remaining Sum. And by the way, this Rating of Estates at one Penny upon the Pound is what (I suppose) was formerly called a single Rate; and is mentioned in ye Law that determines the Qualification of Voters in Town Affairs: and this is what I here intend by a single Rate; Viz. the Number of Pounds that arises by ye Profit of an Estate according to ye Rule of Assessment: though I think at this day but little understood by most of ye Assessors in the Province; and so little adhered to, that it has occasioned much Confusion, and perhaps Injustice in many Assessments.

But now I would Query, whether this method of setting ye Poll at a certain Sum of Money might not be altered for ye better? I am apt to think it might: And that if instead of fixing a certain Sum of Money for ye Poll to pay, the Poll were set at

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a convenient number of Pounds in y single Rate it would answer y end with far less trouble & more Justice. For we find by experience, that in 8 or 10 years time between y taking of y Valuations, the Circumstances of many Towns, as to y number of Polls contained in them are much altered; Especially in new settled Towns, where y Number of Polls do generally in a few years much Increase; and so y Polls according to y present Practice of Rating, pay y greatest part of that Towns Tax, and the Estates not their proportionable part. I have been told that formerly it hath so happened that the Polls in some Towns have paid almost or quite all their Tax; which I think is not equal & Just; it arising by y Increase of their Polls as aforesaid. Also in some of y old Towns it happeneth quite contrary, by Persons removing from thence into y new Towns, & into other Colonies, their Number of Polls is so much decreased, that y burthen of y Tax lieth upon y Estates, which is also (as I conceive) unequal: for I think y Polls & Estates should joyntly bear y burthen in y most equal manner that may be. Now by y Proposed method of setting y Polls at a number of Pounds in y single Rate, the Inequality will in a great measure be avoided, and the Polls & Estates in every Town will (at least very nearly) bear their due Proportion of y Tax imposed on each Town. And this also would be an ease in making y Assessment, in sparing y pains of first Proportioning what must be added to each Poll for y Representatives Pay or Fines, and then find out what part of y whole Tax y Polls pay, and then to proportion y remainder on y Estates: But by this proposed method one proportion (in y most equal & Just manner) serves for all. And if I mistake not, this is Practiced in y Province of New-Hampshire.

As for y Number of Pounds to be set to each Poll in a single Rate, I do not presume to name; but when y Court or their Committee has summed up the Polls & Ratable Estate in y Province, & have resolved what part of y Tax y Polls shall pay, it will be as easy for them to determine what Number of Pounds to fix to each Poll as what sum of Money.

The present Valuation being so very particular (I suppose beyond what any has been before) I think if y Assessors of y Respective Towns be faithfull in their taking y Valuation, it will Enable y Court to Doom y several Towns in y most equal manner that can be expected, as well as y Assessors of each Town to proportion their Tax

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in y Same Equal manner; especially if they knew how y Court Valued every Specie in Dooming the Towns.

It has been y Practice of y Court to set y Value of y Personal Estate, and to direct y Assessors to Estimate y Real Estate at 6 years Income of y Yearly Rent it may be reasonable set or let for: But there has been such a discrepance in y Estimation of y Assessors of y several Towns (according to my observation) that it has produced a great difference in y Taxes, between one Town & another: So that if a Man has y Same Specie of Real Estate, and of y Same Quantity & Quality, in two Towns that border upon each other, & y Profits of y Estates y Same; yet he shall pay much more Taxes in one of y Towns than in y Other, for the Reason abouesaid: Yea y different Assessors in the Same Town in different Years, will as much differ one from another as y Assessors of different Towns: And this must needs be when it depends upon Mens Judgments. And it is a general mistake among Asskessors (as I Conceive) that it is best to set y Rent of Real Estate low; for thereby they destroy y Proportion between y Real & Personal Estate designed by the Court, and lay more upon y Personal than it ought to bear, or perhaps than themselves Intended. And according to my Information, many Towns know not what a single Rate is, and so make none, but make a sort of a lumping guess, and this they call Dooming. But this is a very Rude & Precarious manner of Assessing; so out of Rule, and likely out of Ratio too, that I think no man ought to be obliged to pay by such an Assessment. And where Dooming of Persons at discretion, is mentioned in y Tax Act, it must certainly mean the Dooming of them to y single Rate, or else there could be no Justice or Equality in it; and it would contradict other Clauses of y Act.

And now since this present Valuation gives so fair an opportunity for it; I would humbly Propose, whether it would not be a more exact way of Rating Men according to there Estates & Ability, and preserve a better Harmony among y Towns, to go from y Custom of Rating Real Estate at 6 years Income, and Instead thereof Pattern after y present Valuation, and set some Price upon y Produce of the several Species in y single Rate? For by this Valuation the Produce of every Mans Estate is

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known, and it must certainly be more exact to Rate him according to y Produce, than it is to Rate him by the Rent of his Estate; for the Rent (specially before this Valuation) can be but Roughly guessed at. And if men were obliged to give in to y Assessors from time to time an account of y Produce of their Estates according to y present Valuation; and the Court would Judge fit to Estimate or set y Value of each particular Specie in y Single Rate; Assessors might make their Rates in a more Correct & exact manner than (as I Suppose) ever Rates were made yet. Then would every man of figures be able to make his own Rate. And it must be satisfaction to every man when it is demonstrated to him that his Tax is Just. And as I Suppose y Court or their Committee must set some Value upon Housing & y several kinds of Produce they have sent for, in order justly to Doom y Towns; so Consequently y Assessors of y several Towns ought to know what that Value is, or else they can never Assess the Inhabitants justly according thereunto. For Suppose y Court should lay so much upon a Town in Consideration of y English Hay Raised in that Town, the Assessors if they know not how y Court Valued Hay, may in their Assessment set Hay at but half y Value y Court did, & so other men that Raise no Hay at all, must pay part of y Tax upon that Hay. I know it may be objected, that it is Impracticable for y Court to come in to such a method, for then they must set y Value for every Town in particular; because a Bushel of Corn or a Ton of Hay &c, is of more value in the Towns near y Market than those that are remote. But this is only a Consideration to be had in Dooming the Towns; and doth not affect y Assessing of the Inhabitants in any Town; because the several kinds of Produce, whether they be near or far off, will hold in proportion to one another (or very nearly so) whether by reason of their nearness or remoteness they be Cheap or Dear. And as for those Provisions that are Consumed in y Remote Towns, I think is as beneficial to them, as what is consumed in y near Towns, is to them.

As to Faculty & Money at Interest mentioned in the Tax Bill, I believe nothing is more Just than that Men should be Rated for them; for who should pay Taxes but those that have Money to pay them. And there are many ways some men have of getting Money, for which they cannot be Taxed under any other head than that of Faculty.

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And yet here I must own my self much at a loss; and am apt to think that ye Assessors in general are so. My meaning is; Suppose a man should give in to ye Assessors, that by his Trade & Faculty he gets 500 pounds a year, what number of Pounds shall he be Taxed for it in ye single Rate? Or Suppose a Man should give in to ye Assessors, that he can maintain his Family, and besides lay up or increase his Estate 500 pounds a year; what shall he be set for it in ye single Rate? And if a man put out to Interest one Hundred Pounds of Money; how many pounds shall he be Assessed for it in ye single Rate. Now since the Court must needs know their own meaning in these things better than the Assessors of ye several Towns can be supposed to do; if ye Court should think proper to direct ye Assessors concerning this matter in ye next Tax act, it might be a means of doing Justice, and prevent the many Cavils there hath been about it.

I shall mention but one thing more, which by a long experience I have found a difficulty in: and that is to Rate every piece of Land in ye Town to the occupier. Sundry of ye Proprietors of Lands in the Town let out by Parole Leases for ye term of one Year, or for one Crop, sometimes one piece or more, & sometimes another, & sometimes to one man & sometimes to another, and sometimes improve all themselves; all which is unknown to the Assessors. And many times a man sells part of his Estate unknown to ye Assessors. And it is common (where I have been concerned) when men have by either of these ways, (especially ye last) lessened their Estates, then to bring in a List of their remaining Estate; but give no account who is ye Owner or occupier of that part they have disposed of; & the Assessors are to seek where to find them: for I have seldom found ye Purchaser so ingenuous as to give in a List when he has increased his Estate.

This might be Remedied by Obliging ye P. Proprietor to pay ye Tax for his whole Estate, Except he give in a List of what he then owns & improves, together with an Account of how much he has disposed of, and to whom.

And now that I may be fully understood, I will explain my whole meaning by

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altering in some places the common form of the Tax Bill, accommodating the words to what I Intend; and by giving y form of y Tax Lift made in conformity thereunto!

And be it further enacted, That the Treasurer do forthwith send out his Warrants directed to y Selectmen or Assessors of each Town or District within y Province, Requiring them respectively to Assess y Sum hereby set on such Town or District in manner following, That is to say, To Assess all Ratable Male Polls above y age of 16 Years, within their respective Towns or Districts, or next adjoining unto them, belonging to no other Town, at Pounds per Poll to the single Rate. Then Dele y words [and proportionally in Assessing y Fines mentioned in this Act, and y Additional Sum received out of the Treasury for y payment of y Representatives] (except y Governour &c. following y form unto those words, at one penny ony Pound in y single Rate, and to Multiply or abate y P. single Rate, if need be, so as to make up y Sum set & ordered hereby for such Town or District to pay. And in making their Assessment in y single Rate, to Estimate a midling House at Pounds, and in proportion for a greater or lesser one, and the Produce of y Several Species of Real Estate as follows, Viz. for Ten every Barrels of Cyder Pounds, every Twenty Bushels of Grain at Pounds, every Ton of English Hay at Pounds per Ton &c, and also for every Coach or Chariot Pounds &c, for every Male Slave Pounds, for every Female Slave Pounds, for every 100 pounds gained by Trade or Faculty Pounds, for every 100 pounds Increasing an Estate in one year Pounds, & for every 100 pounds of Money at Interest Pounds; and so to go through all y particulars in y Valuation, too many here to be mentioned. Likewise Requiring the P. Assessors to make a fair List of y P. Assessment, setting forth in distinct Columns against each particular Persons Name, how much he or she is assessed at for Polls; and how much for Real Estate, and how much for Personal Estate and Income by Trade or Faculty and Money at Interest in y P. single Rate, and the amount of the whole in Money. Now follow y form unto those words in y next Paragraph, Viz. or Notifie the

the Inhabitants to give or bring in to y Assessors true & perfect Lists of their Polls, Houses, Wharff, Coaches, Mills, Barrels of Cyder, Tons of Hay &c, and so of all the several Articles mentioned in y Valuation, both in y Real & Personal, with Income by Trade or Faculty & their money at Interest. Then follow y form unto those words, And if any Person or Persons shall not bring in a List of their Estates as aforesaid to the Assessors; or in Case he or they have sold, Leased, or any other ways disposed of all, or any part of his Estate, since y taking of y last Valuation, and do not in the first List he or they shall give in after his s.d Disposal, declare what part of his Estate he hath Disposed of, & y name of y Person or Person to whom Disposed; he or they so neglecting, shall not be Admitted to make Application to y Court of General Sessions of y Peace for any abatement of y Assessment laid on him. And so on to the end of the Form.

A Specimen of y Rate Bill or Tax List made according to the above Directions.

Names.	Single Rate. Polls. No.	Polls. pence.	Real. pence.	Pers.l. pence.	Total. pence.	Province Tax. £	s.	d.	Town Tax. £	s.	d.	County Tax. £	s.	d.	Total of all. £	s.	d.
A. B.	1	43	..	..	43	1	.	5	.	7	11	.	.	5	1	8	9
B. C.	2	86	56	..	142	3	7	8	1	6	2	.	1	4	4	15	2
C. D.	3	129	228	75	432	10	5	9	3	19	6	.	4	.	14	9	3
E. F.	4	172	24	136	332	7	18	1	3	1	1	.	3	3	11	2	5
F. G.	5	215	..	185	400	9	10	6	3	13	7	.	3	8	13	7	9
G. H.	.	..	79	..	79	1	17	7	.	14	6	.	.	9	2	12	10
H. J.	.	..	97	24	121	2	17	6	1	2	3	.	.	8	4	.	5
Whole Tax.	55	645	484	420	5549	36	17	6	14	5	.	.	14	1	51	16	7

Note; though I have here in conformity to the Tax-Act, called y numbers in y Single Rate pence, because y Act directs y Assessors to Rate y Income of Estates at one penny upon y Pound, yet they may as well be called Pounds as Pence; or they may be considered only as proportional numbers without fixing the Idea of any Appellation to them: For y Proportion will hold good; As y whole number in y Single Rate of any Town, is to y whole Sum of y s.d Towns Tax, so is y number in any particular mans Single Rate, to his just Share or part of y Tax. So that upon Supposition the Assessors can make y Single Rate exact; every man by this Method would be Rated his due

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proportion to a penny in every Tax; and ye Sum Total of ye Tax come out Exact, so as not to be a Penny over or under. And by this way every Man might make his own Rate, (as was said before) and always know when he is Justly assessed; which must needs be a satisfaction; and prevent many Jealousies & Cavils raised by those that are too unwilling to bear their part of ye necessary Expences of ye Publick.

I do not mean by this to dictate ye Court or the Honble Committee; nor am I so vain as to think I can Project a better Method than they can; But Considering their minds & time are taken up with ye Weighty & Multifarious Concerns of ye Province, and so have not that leasure to Ponder upon these things as I at present have; and also that it is possible that the great & Wise may receive some hints from the small & weak, that they may know how to improve to advantage; it hath Imboldened me thus to trouble you: It being a thing that has laid long upon my mind; and now such a fair opportunity presenting I could not help divulging it; and ask your Pardon for the same.

I have no further favour to ask, than that you will condescend to give this Paper one Reading before the Committee, and if you find nothing in it worthy of Notice, I am content you should lay it by as useless, & shall rest Satisfied; or if there be any thing in it worth regarding, that you will give it its just weight.

May 1749.